



STATE BOARD OF EQUALIZATION

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No. 93/30

June 9, 1993

TO COUNTY ASSESSORS:

WELFARE EXEMPTION -- HOMES FOR THE ELDERLY AND HANDICAPPED  
INCOME STATEMENTS

Section 214(f) of the Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly and handicapped families can qualify for the welfare exemption from property taxes only to the extent that household incomes of families residing therein do not exceed specified limits.

Property which would otherwise be exempt, except that it includes some housing and related facilities for other than low- or moderate-income elderly or handicapped families, shall be entitled to a partial exemption. The partial exemption shall be equal to that percentage of the value of the entire property which is equal to the percentage which the number of qualifying low- and moderate-income elderly and handicapped families occupying the property is of the total number of families occupying the property.

Enclosed are the following forms and procedures to be used in the administration of the income requirements for homes for the elderly and handicapped:

1. The Supplemental Affidavit, Housing - Elderly or Handicapped Families, SBE-ASD AH 267H Income.

Part C on the back of the form has been rearranged. Also, the instructions to Parts C and D have been revised.

This form must be filed by the claimant, in duplicate, at the same time that its duplicate claims for the welfare exemption are filed with the county assessor. This form has been prescribed by the Board.

2. A copy of the Supplemental Affidavit, referred to above, that includes the family household income limits based upon number of persons in families, to be specifically used for families occupying properties owned by claimants in your county. The set of eight income limits is different for each county. Your affidavit must not be used for filing in another county.
3. A copy of the Family Household Income Limits showing the limits based upon number of persons in families for each of the 58 counties.

Section 214 states, "as used in this section, 'low and moderate income' has the same meaning as the term 'persons and families of low or moderate income' as defined by Section 50093 of the Health and Safety Code." Thus, the Family Household Income Limits are the "moderate income" limits taken from the Department of Housing and Community Development's Family Eligibility and Affordability Income Limits. Per the Department, such moderate income limits were derived from HUD's income limits and, as you can see, are different for each county. Therefore, depending upon number of persons in families, the combined income(s) of such person(s) cannot exceed the corresponding amounts set forth on the Supplemental Affidavit and Family Household Income Limits for your county.

4. A suggested form that you should provide to organizations so that the organization can provide the forms to each family occupying a portion of its property in order to determine if the household income of each family does not exceed the specified limit for the family. The suggested form is titled, "Statement of Family Household Income." The eight income limits, based upon number of persons in families, for your county must be included on each form.

Please note that the form does not ask for the amount of family income, only that the form be signed if family income does not exceed a stated amount.

You must provide a copy of the affidavit to each home for the elderly and/or handicapped or the separate homes, or other dwellings occupied by such individuals where the organization files for the welfare exemption. A home for the handicapped may include persons who are not elderly, such as housing for physically disabled, mentally retarded, nursing homes, sanitariums, etc. The organization will not be allowed the exemption unless the proper information in a completed affidavit, in duplicate, is provided to the assessor, who will forward a copy of the affidavit, along with a copy of the welfare exemption claim, to the Assessment Standards Division, State Board of Equalization, for review under the provisions of Section 254.5, Revenue and Taxation Code.

It is imperative that the assessor provide adequate information and explanation to each claimant organization so the organization can properly complete the affidavit. The assessor should make certain that the income limits provided to the occupants of the homes are exactly the same as the income limits shown on the claimant's affidavit. Though the form to be completed by occupants is NOT prescribed, the assessor may choose to provide copies of the form to the claimant organizations.

June 9, 1993

The assessor should determine that an officer or manager of the organization verified that:

- 1) The income limits used on each statement provided to each occupant were correct.
- 2) The correct number of names of family members is entered on each statement completed by an occupant, and that the same number of persons and corresponding income limit are entered on the claimant's affidavit.

As we are now in the new assessment year, advise welfare exemption claimants to file the information requested in this letter as soon as possible.

These forms are now perennial and do not require annual updating. Therefore, unless revision is necessary due to legislation, etc., only the list of income limits will be sent to you annually.

If you have any questions concerning these procedures, please contact our Exemption Unit at (916) 445-4982.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
Enclosures  
AF-03-2539A

WELFARE EXEMPTION

Supplemental Affidavit

HOUSING - ELDERLY OR HANDICAPPED FAMILIES

ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME

(Yearly Filing)

(Read instructions carefully before preparing claim.)

This affidavit is required under the provisions of Sections 251 and 254.5 of the Revenue and Taxation Code for those organizations where the income of the occupants must not exceed certain limits.

This affidavit supplements the claim for welfare exemption and must be filed with the assessor, in duplicate, by \_\_\_\_\_. Failure to complete and file this form is grounds for denial of the exemption.

A. \_\_\_\_\_ states:  
(Name of Person Making Affidavit)

1. that as \_\_\_\_\_  
(Title, such as President, etc.)
2. of the \_\_\_\_\_  
(Corporate or Organization Name)
3. the address of which is \_\_\_\_\_  
(Complete Mailing Address)
4. for the property located at \_\_\_\_\_  
(Address of Property)
5. this affidavit is made in behalf of said organization in support of a claim for exemption for the 19\_\_ - 19\_\_ fiscal year.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Person making Affidavit

\_\_\_\_\_  
Date

THIS AFFIDAVIT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION

# HOUSING - ELDERLY OR HANDICAPPED FAMILIES

## ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME

Section 214(f) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes only to the extent that household incomes of families residing therein do not exceed amounts listed below:

<u>No. of Persons in Family</u>	<u>Maximum Income</u>	<u>No. of Persons in Family</u>	<u>Maximum Income</u>	<u>No. of Persons in Family</u>	<u>Maximum Income</u>
1		4		7	
2		5		8	
3		6			

Note: If a dollar amount is not entered for each number of persons, contact the assessor for the figures. The amounts are different for each county and they change annually.

In order to qualify all or a portion of the total property for the exemption, you must have: (1) a signed statement for each family that qualifies (you keep the statement in case of further audit) and (2) you must complete the report below:

### B. LIST OF QUALIFIED FAMILIES

(Complete or attach list showing desired information,  
use additional sheets if necessary)

<u>Unit Number</u> (Use two lines if there are two families in a unit)	<u>No. of Persons in Family</u> (May be more than one family in unit)	<u>Maximum Income for Family Does Not Exceed</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

### C. RECAP FOR ALL FAMILIES, ELIGIBLE AND INELIGIBLE

Example    Actual

1. Number of qualified families (one for each line filled in above)	120	_____
2. Number of nonqualified families (occupant(s) did not sign statement, refused to report, amount of income is over the limit, or unit was occupied by other than an elderly or handicapped family)	110	_____
3. Total number of families	10	_____

### D. Exemption Calculation

Percentage which the number of low- and moderate-income elderly and handicapped families occupying the property is of the total number of families occupying the property.

110/120    /

Maximum Percentage of Value of Property Eligible for Exemption    91.66%

## WELFARE EXEMPTION

### Instructions for Completion of Supplemental Affidavit

Housing - Elderly or Handicapped Families  
Eligibility Based on Family Household Income  
SBE-ASD AH 267H, Income

Section 214(f) of the Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes only to the extent that household incomes of families residing therein do not exceed certain specified limits.

### INSTRUCTIONS

The claimant (organization) must follow the instructions listed below. The claimant should provide each "family" living on the property with a copy of the attached form titled "Elderly and Handicapped Families - Statement of Family Household Income." The organization's property will not be allowed the exemption unless the proper information in a completed affidavit, in duplicate, is provided to the assessor, who will forward a copy of the affidavit, along with a copy of the welfare exemption claim, to the Assessment Standards Division, State Board of Equalization, for review under the provisions of Section 254.5, Revenue and Taxation Code.

#### Processing of the Affidavit by the Claimant

- A. The claimant (organization) should complete the front of the affidavit; it must be filed, in duplicate, along with the copies of the claim for welfare exemption by the date requested.
- B. The claimant must list on the affidavit the following information for only those elderly and/or handicapped families that qualify:
  - 1) Home address, apartment number, room number, etc. Use two lines if there are two families at the same location, etc.
  - 2) The number of persons claimed to be in the family (one family for each line item).
  - 3) The maximum income limit reported by each family (this figure should agree with the income limit based upon number of persons in the family that is printed on the affidavit).

Note: No reporting by line item is necessary for vacant room (areas), families that did not report, families that may not be elderly or handicapped, or for families whose incomes exceed the applicable income limits.

- C. The claimant must complete the Recap section of the affidavit for all families, eligible and ineligible, by entering:

Example

- |  |     |
|--|-----|
| 1) The number of <u>qualified</u> families (one for each line item completed in 8, above).   | 110 |
| 2) The number of nonqualified families (occupants did not sign statement; refused to report; amount of income, if reported, is over the limit; or unit was occupied by other than an elderly or handicapped family). | 10  |
| 3) The total number of families.   | 120 |

- D. The claimant must complete the Exemption Calculation Percentage and enter the Maximum Percentage of Value of Property Eligible for Exemption on the appropriate line. Divide the number in 1 (110) by the number in 2 (120) to obtain the Maximum Percentage of Value of Property Eligible for Exemption:  $110/120 = 91.66\%$  (percent).

(Suggested Family Household Income Reporting Form)

WELFARE EXEMPTION

ELDERLY OR HANDICAPPED FAMILIES  
(One person or two or more persons)

STATEMENT OF FAMILY HOUSEHOLD INCOME

Promptly sign and file this statement with an officer or the manager of the organization on whose property you reside.

Name(s) of Occupants:-

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Address or Unit No.  
(No P.O. Box Nos.)

\_\_\_\_\_

\_\_\_\_\_

If there is more than one person residing in a unit, do you consider yourselves family? Yes ☐ No ☐

If no, report on line 1 the number of persons in your family. EACH NONFAMILY MEMBER MUST COMPLETE A SEPARATE STATEMENT. (See instructions.)

Complete the statement and return it to the manager of the organization that provides the housing.

1. Number of persons in "family household." (See instructions.) \_\_\_\_\_

2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. (Enter the amount of the income limit, shown below, for the number of persons in family household.)

Number of Persons in Family Household

Income Limit

1	\$
2	\$
3	\$
4	\$
5	\$
6	\$
7	\$
8	\$

Date: \_\_\_\_\_, 19\_\_

Signature: \_\_\_\_\_



(Suggested Family Household Income Reporting Form)

GENERAL INFORMATION

Section 214(f) of the Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes only in the percentage which the number of low- and moderate-income elderly and handicapped families occupying the property is of the total number of families occupying the property.

INSTRUCTIONS

FAMILY HOUSEHOLD INCOME

1. Enter the names of the persons who comprise your "family." Also, enter address or unit number.
2. Enter on line 1 the number of persons who comprise your family.
3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
4. Sign the statement if your combined family income is the same as or less than the income limit.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside so the organization will have time to complete the form that must be filed with the assessor.

HOUSEHOLD INCOME

Income includes but is not limited to:

- (1) Wages, salaries, fees, tips, bonuses, commissions and other employee compensation.
- (2) Net income from the operation of a business or profession or from rental of real or personal property.
- (3) Interest and dividends.
- (4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability or other similar types of periodic receipts.
- (5) Unemployment and disability compensation, workers compensation and severance pay.
- (6) Public assistance exclusive of any amount specified for shelter and utilities.
- (7) Alimony, child support payments and regular contributions or gifts from persons not residing in the dwelling.
- (8) All regular pay, special pay and allowances of a member of the Armed Forces who is head of the family or spouse.

The following items shall not be considered as income:

- (1) Casual, sporadic or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump sum additions to family assets such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or to the educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE and ACE.
- (7) Foster Child Care payments.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, Section 6914.

WELFARE EXEMPTION - MODERATE FAMILY HOUSEHOLD INCOME LIMITS FOR 1992  
(TO BE USED FOR AFFIDAVITS TO BE FILED IN 1993)

COUNTY	NUMBER OF PERSONS IN FAMILY							
	1	2	3	4	5	6	7	8
Alameda	\$44,050	50,300	56,600	62,900	67,950	72,950	78,000	83,050
Alpine	30,300	34,650	38,950	43,300	46,750	50,250	53,700	57,150
Amador	32,400	37,050	41,650	46,300	50,000	53,700	57,400	61,100
Butte	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Calaveras	30,300	34,650	38,950	43,300	46,750	50,250	53,700	57,150
Colusa	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Contra Costa	44,050	50,300	56,600	62,900	67,950	72,950	78,000	83,050
Del Norte	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
El Dorado	35,750	40,900	46,000	51,100	55,200	59,300	63,350	67,450
Fresno	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Glenn	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Humboldt	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Imperial	28,800	32,900	37,050	41,150	44,450	47,750	51,050	54,300
Inyo	30,300	34,650	38,950	43,300	46,750	50,250	53,700	57,150
Kern	30,250	34,550	38,900	43,200	46,650	50,100	53,550	57,000
Kings	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Lake	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Lassen	29,400	33,600	37,800	42,000	45,350	48,700	52,100	55,450
Los Angeles	40,500	46,350	52,150	57,950	62,600	67,200	71,850	76,500
Madera	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Marin	49,050	56,100	63,100	70,100	75,700	81,300	86,900	92,550
Mariposa	30,300	34,650	38,950	43,300	46,750	50,250	53,700	57,150
Mendocino	29,900	34,150	38,450	42,700	46,100	49,550	52,950	56,350
Merced	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Modoc	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Mono	33,250	38,000	42,750	47,500	51,300	55,100	58,900	62,700
Monterey	33,550	38,300	43,100	47,900	51,750	55,550	59,400	63,250
Napa	39,300	44,900	50,550	56,150	60,650	65,150	69,650	74,100
Nevada	34,200	39,100	43,950	48,850	52,750	56,650	60,550	64,500
Orange	47,450	54,250	61,000	67,800	73,200	78,650	84,050	89,500
Placer	35,750	40,900	46,000	51,100	55,200	59,300	63,350	67,450
Plumas	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Riverside	34,500	39,450	44,350	49,300	53,250	57,200	61,150	65,100
Sacramento	35,750	40,900	46,000	51,100	55,200	59,300	63,350	67,450
San Benito	36,700	41,950	47,200	52,450	56,650	60,850	65,050	69,250
San Bernardino	34,500	39,450	44,350	49,300	53,250	57,200	61,150	65,100
San Diego	36,900	42,150	47,450	52,700	56,900	61,150	65,350	69,550
San Francisco	49,050	56,100	63,100	70,100	75,700	81,300	86,900	92,550
San Joaquin	32,100	36,700	41,250	45,850	49,500	53,200	56,850	60,500
San Luis Obispo	34,350	39,300	44,200	49,100	53,050	56,950	60,900	64,800
San Mateo	49,050	56,100	63,100	70,100	75,700	81,300	86,900	92,550
Santa Barbara	38,200	43,700	49,150	54,600	58,950	63,350	67,700	72,050
Santa Clara	49,800	56,900	64,050	71,150	76,850	82,550	88,250	93,900
Santa Cruz	43,700	49,900	56,150	62,400	67,400	72,400	77,400	82,350
Shasta	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Sierra	34,000	38,900	43,750	48,600	52,500	56,400	60,250	64,150
Siskiyou	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Solano	39,300	44,900	50,550	56,150	60,650	65,150	69,650	74,100
Sonoma	38,800	44,350	49,900	55,450	59,900	64,300	68,750	73,200
Stanislaus	30,500	34,850	39,200	43,550	47,050	50,500	54,000	57,500
Sutter	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Tehama	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Trinity	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Tulare	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200
Tuolumne	30,300	34,650	38,950	43,300	46,750	50,250	53,700	57,150
Ventura	46,400	53,000	59,650	66,250	71,550	76,850	82,150	87,450
Yolo	35,750	40,900	46,000	51,100	55,200	59,300	63,350	67,450
Yuba	28,750	32,850	36,950	41,050	44,350	47,600	50,900	54,200